EXHIBIT 48

| Fill in this information to identify the case: | | | | |
|--|----------------------------------|-------------------|--|--|
| Debtor | Highland Capital Management | ., L.P. | | |
| United States Ba | nkruptcy Court for the: Northern | District of Texas | | |
| Case number | 19-34054 | | | |

Official Form 410

Proof of Claim 04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

| P | Part 1: Identify the Claim | | | | |
|----|---|--|---|--|--|
| 1. | Who is the current creditor? | NexPoint Capital, Inc. Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor | | | |
| 2. | Has this claim been acquired from someone else? | ✓ No ☐ Yes. From whom? | | | |
| 3. | Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g) | Where should notices to the creditor be sent? | Where should payments to the creditor be sent? (if different) | | |
| | | NexPoint Capital, Inc. 300 Crescent Court, Ste. 700 Dallas, TX 75201 | | | |
| | | Contact phone Contact email See summary page Uniform claim identifier for electronic payments in chapter 13 (if you use of the summary page) | Contact phone Contact email one): | | |
| | | | | | |
| 4. | Does this claim amend one already filed? | No Yes. Claim number on court claims registry (if known) | Filed on | | |
| 5. | Do you know if anyone else has filed a proof of claim for this claim? | No Yes. Who made the earlier filing? | | | |

Official Form 410 Proof of Claim

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Part 2: Give Information About the Claim as of the Date the Case Was Filed

| 6. Do you have any numb | | ☑ No | | | |
|-------------------------|---|--|--|--|--|
| | you use to identify the debtor? | Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: | | | |
| 7. | How much is the claim? | \$ See attached Exhibit "A" Does this amount include interest or other charges? No Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A). | | | |
| 8. | What is the basis of the claim? | Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information. See attached Exhibit "A" | | | |
| 9. | Is all or part of the claim secured? | No | | | |
| 10. | ls this claim based on a lease? | ✓ No ✓ Yes. Amount necessary to cure any default as of the date of the petition. | | | |
| 11. | Is this claim subject to a right of setoff? | ✓ No ✓ Yes. Identify the property: | | | |

Official Form 410 Proof of Claim

| 12. Is all or part of the claim | ☑ No | - | ~ |
|--|--|--|-------------------------------------|
| entitled to priority under 11 U.S.C. § 507(a)? | _ | all that apply: | Amount entitled to priority |
| A claim may be partly priority and partly | Domes | tic support obligations (including alimony and child support) under .C. § 507(a)(1)(A) or (a)(1)(B). | |
| nonpriority. For example, in some categories, the law limits the amount | Up to S | \$3,025* of deposits toward purchase, lease, or rental of property rices for personal, family, or household use. 11 U.S.C. § 507(a)(7). | \$ |
| entitled to priority. | days b | s, salaries, or commissions (up to \$13,650*) earned within 180 efore the bankruptcy petition is filed or the debtor's business ends, ever is earlier. 11 U.S.C. § 507(a)(4). | \$ |
| | □ Taxes | or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). | \$ |
| | ☐ Contrib | outions to an employee benefit plan. 11 U.S.C. § 507(a)(5). | \$ |
| | Other. | Specify subsection of 11 U.S.C. § 507(a)() that applies. | \$ |
| | * Amounts a | re subject to adjustment on 4/01/22 and every 3 years after that for cases begun | on or after the date of adjustment. |
| 13. Is all or part of the claim pursuant to 11 U.S.C. § 503(b)(9)? | im No Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim. \$ | | |
| | | | |
| Part 3: Sign Below | | | |
| The person completing this proof of claim must sign and date it. FRBP 9011(b). If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is. A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571. | ☐ I am the credi☐ I am the truste☐ I am a guaran☐ I understand that a the amount of the C I have examined the | I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004. I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005. Understand that an authorized signature on this <i>Proof of Claim</i> serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt. In the acknowledgement that the information in this <i>Proof of Claim</i> and have reasonable belief that the information is true and correct declare under penalty of perjury that the foregoing is true and correct. | |
| /s/Frank George Waterhouse Signature | | | |
| | Print the name of | the person who is completing and signing this claim: | |
| | Name | <u>Frank George Waterhouse</u> First name Middle name Last r | name |
| | Title | Authorized Agent | |
| | Company | NexPoint Capital, Inc. Identify the corporate servicer as the company if the authorized agent is a servicer | |
| | Address | | |
| | Contact phone | "1¤}HV4 | 0000000000000 |

Official Form 410 Proof of Claim

Case 3:21-cv-00881-X Document 138-48 Filed 07/14/23 Page 5 of 6 PageID 9579 KCC ePOC Electronic Claim Filing Summary

For phone assistance: Domestic (877) 573-3984 | International (310) 751-1829

| Debtor: | | | | |
|--|---|---------------------------|--|--|
| 19-34054 - Highland Capital Management, L.P. | | | | |
| District: | | | | |
| Northern District of Texas, Dallas Division | | | | |
| Creditor: | Has Supporting Documentation: | | | |
| NexPoint Capital, Inc. | Yes, supporting documentation successfully uploaded | | | |
| 300 Crescent Court, Ste. 700 | Related Document Statement: | | | |
| | II. D. I. C. I. Ol. I. | | | |
| Dallas, TX, 75201 | Has Related Claim: | | | |
| Phone: | No | | | |
| 9726284100 | Related Claim Filed By: | | | |
| Phone 2: | Filing Party: | | | |
| Fax: | Authorized ag | ent | | |
| rax. | | | | |
| Email: | | | | |
| fwaterhouse@highlandcapital.com | | | | |
| Other Names Used with Debtor: | Amends Claim: | | | |
| | No | | | |
| | Acquired Claim: | | | |
| | No | | | |
| Basis of Claim: | Last 4 Digits: | Uniform Claim Identifier: | | |
| See attached Exhibit "A" | No | | | |
| Total Amount of Claim: | Includes Interest or Charges: | | | |
| See attached Exhibit "A" | No | | | |
| Has Priority Claim: | Priority Under: | | | |
| No | | | | |
| Has Secured Claim: | Nature of Secured Amount: | | | |
| No | Value of Property: | | | |
| Amount of 503(b)(9): | Annual Interest Rate: | | | |
| No | A | | | |
| Based on Lease: | Arrearage Amount: | | | |
| No | Basis for Perfection: | | | |
| Subject to Right of Setoff: | Amount Unsecured: | | | |
| No | | | | |
| Submitted By: | | | | |
| Frank George Waterhouse on 08-Apr-2020 4:21:58 p.m. Eastern Time | | | | |
| Title: | | | | |
| Authorized Agent | | | | |
| Company: | | | | |
| NexPoint Capital, Inc. | | | | |

Exhibit A

NexPoint Capital, Inc. ("Claimant") may have a claim against the Debtor related to its rights under a Backstop Agreement, Joinder Agreement, and a Purchase and Sale Agreement with respect to 750,000 shares of American BankNote Corporation ("ABC"). Under the agreements, Claimant purchased shares from ABC and/or its selling shareholders. After Claimant purchased 700,000 shares of ABC, Claimant also was entitled to receive a fee of an additional 50,000 shares for a total of 750,000 shares. However, ABC's agent mistakenly recorded the shares in the Debtor's name rather than in the name of Claimant. Accordingly, Claimant may have a claim against the Debtor related to Claimant's rights under these agreements and the purchased shares. Claimant has requested information from the Debtor to ascertain the exact amount of its claim. This process is on-going. Additionally, this process has been delayed due to the outbreak of the Coronavirus. Claimant is continuing to work to ascertain the exact amount of its claim and will update its claim in the next ninety days.